

**TOTAL**

A coding difficulty calculator 13 determines a coding difficulty of an input signal for each unit time. An allocation bit amount calculator 14 interrelates an allocation sign amount with a coding difficulty for each unit time standardized in advance using an ordinary input signal of the type to which the input signal belongs, so as to obtain a reference value of the allocation sign amount for each unit time interrelated with the coding difficulty supplied from the coding difficulty calculator 13. This reference value of the allocation sign amount is modified by a controller 15 into an actual allocation sign amount, according to which the input signal is coded by a moving picture image coding apparatus 18, so as to create a coded data.